

Budget in Brief

2024 Adopted Budget, City of Spokane, WA

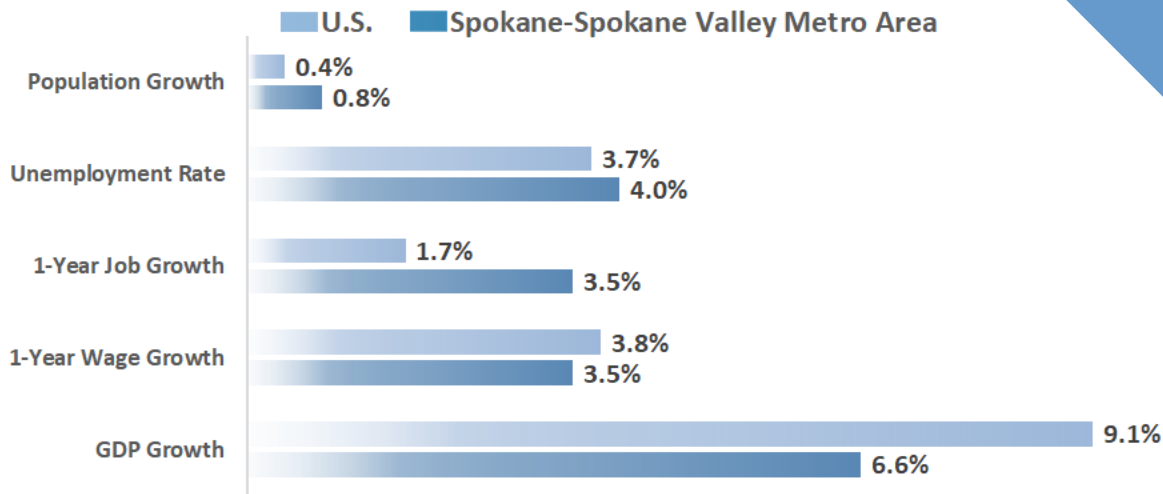
November 27, 2023

About Spokane

Spokane is located in the heart of the Inland Northwest and is the second most populous city in Washington. The city of Spokane is home to 230,160 residents in 2022 per US Census Bureau, Population Estimates on July 1, 2022. The city was founded in 1873 and incorporated November 29, 1881. The Spokane River runs through the city and beautiful Riverfront Park in downtown Spokane. An array of enjoyable outdoor activities are right out our back door; including ski resorts, white-water rafting, camping areas, hiking trails, lakes, and the Centennial Trail. The city of Spokane operates as a Mayor-Council, or “strong mayor” form of government.

Demographics & Economy

(National Association of Realtors Q4 2023, Spokane-Spokane Valley Metro Area)



Statistics for Fiscal Year 2022

(from 2022 City of Spokane Annual Comprehensive Financial Report)

Public Safety – Police Department

Number of police stations – 5
Number of patrol units – 18
Number of police vehicles – 398

Public Safety – Fire Department Incident Response

Alarm system – 2,394
Structure fire – 3,108
Service call – 625
Hazardous materials – 447
Vehicle fire – 236
Brush/wildland fire – 207
Inspections conducted – 16,741
Number of fire stations – 16

Development Services Center – Building Department

Residential permits issued – 4,356
Residential permits estimated value – \$255.6 million
Commercial permits issued – 787
Commercial permits estimated value – \$402.1 million

Transportation – Street Department

Miles of sidewalks – 1,314
Number of streetlights – 13,634
Number of traffic signals – 271
Number of parking meters – 3,160
Number of bridges – 37

Utilities

Miles of water mains – 1,077
Miles of sanitary sewers – 883
Miles of storm sewers – 362
Number of service connections/water customers – 86,882
Average daily water production in gallons – 60,482,000
Avg. daily wastewater treatment in gallons – 29,571,000
Electricity generated from solid waste annually in mwh – 106,279

Solid waste disposed in tons – 330,681

Recycled materials collected in tons – 18,135

Culture and Recreation – Parks

Number of parks maintained – 85
Park acreage – 1,307
Number of golf courses – 4
Number of tennis courts – 39
Number of basketball courts – 36
Number of athletic fields – 82

Culture and Recreation – Library

Number of libraries – 7
Number of library patron visits – 629,389
Number of volumes in library collection – 269,898
Number of volumes borrowed – 1,172,466

City of Spokane
2024 Budget in Brief

2024 Total Revenue and Resources

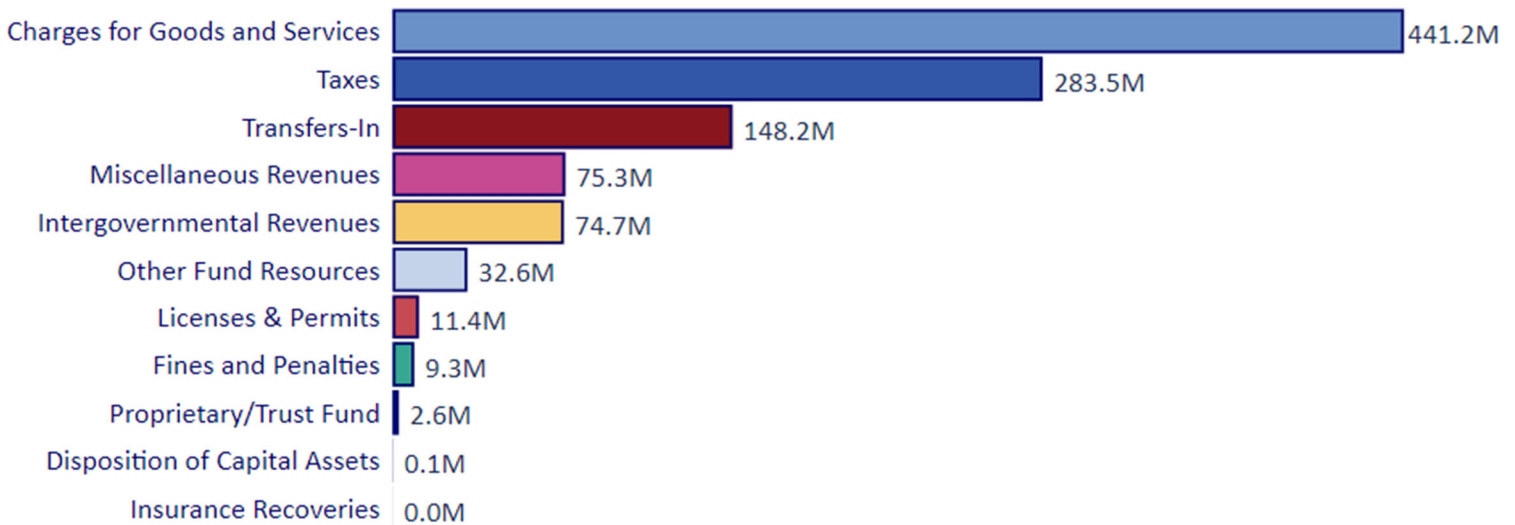
Citywide revenue estimates included in the 2024 Adopted Budget amount to nearly \$1.1 billion. This is \$31.8 million, or about 3.0 percent, more than the amount budgeted citywide for 2023, largely due to projected increases in charges for service, tax revenue, and interest earnings. In addition to current estimated revenue, the City plans to utilize about \$75.9 million in available reserves/retained earnings to complete projects and multi-year programs in progress.

2024 Adopted Budget Resources

Revenue Categories	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Services Funds	Fiduciary Funds	TOTAL
Taxes	194,271,785	76,991,049	11,055,362	1,216,000	-	-	-	\$283,534,196
Licenses And Permits	7,268,791	2,604,215	-	1,000	1,483,200	-	-	\$11,357,206
Intergovernmental Revenue	3,955,281	54,662,524	-	14,359,500	1,065,000	80,000	530,000	\$74,652,305
Charges For Services	22,679,150	19,322,925	-	842,500	286,277,461	112,072,720	30,000	\$441,224,756
Fines And Forfeits	2,415,350	6,919,210	-	-	1,000	-	-	\$9,335,560
Other Revenue	12,206,158	103,630,347	7,794,499	24,546,377	31,696,050	32,871,771	46,089,143	\$258,834,345
Total Citywide Revenue	\$242,796,515	\$264,130,270	\$18,849,861	\$40,965,377	\$320,522,711	\$145,024,491	\$46,649,143	\$1,078,938,368
Fund Balance/Retained Earnings	\$0	\$49,536,187	\$8,946,557	\$11,935,971	\$47,458,266	\$42,273,951	\$12,105,338	\$172,256,270
Total Citywide Resources	\$242,796,515	\$313,666,456	\$27,796,418	\$52,901,348	\$367,980,977	\$187,298,442	\$58,754,481	\$1,251,194,637

The chart below shows 2024 citywide budgeted revenues by category.

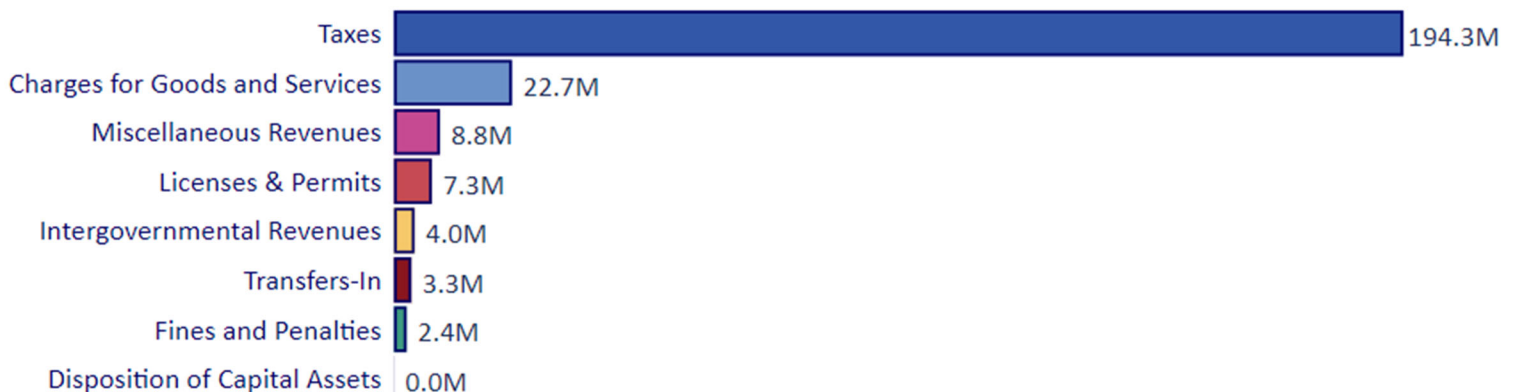
Spokane Citywide 2024 Revenues by Category - \$1.1 billion total



2024 General Fund Revenue

Revenue estimates for the 2024 Adopted Budget for the General Fund amount to \$242.8 million. This is \$13.9 million, or 6.1 percent, more than 2023 Adopted Budget. The largest dollar increase is from tax revenue. The General Fund is largely sourced from taxes, as shown in the chart above, comprising 80 percent of total revenue. Tax revenue in the General Fund comes from three primary sources: Property Tax, Sales Tax, and Utility Tax.

Spokane General Fund 2024 Revenues by Category - \$242.8 million total



City of Spokane
2024 Budget in Brief

2024 Total Adopted Budget

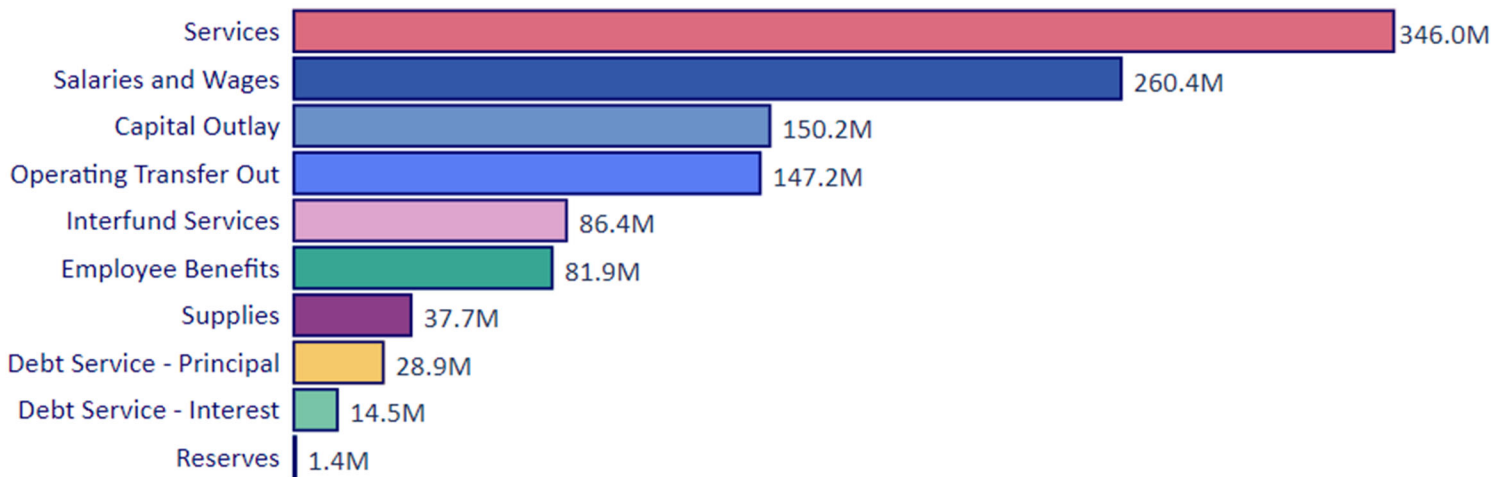
The 2024 Adopted Budget is nearly \$1.2 billion, with 2,444.8 authorized full-time equivalent positions to provide services to more than 222,000 residents and thousands of annual visitors. The 2024 Adopted Budget is \$7.3 million, or 0.6 percent, less than the 2023 Adopted Budget, primarily due to decreases in capital expenditures.

2024 Adopted Budget Expenditures

Expense Categories	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Services Funds	Fiduciary Funds	TOTAL
Salaries & Wages	91,430,947	88,259,469	-	-	61,051,809	18,948,774	753,148	260,444,148
Employee Benefits	23,040,405	32,814,706	-	-	19,724,509	6,225,232	132,493	\$81,937,344
Supplies	1,681,055	9,036,212	-	-	15,550,543	11,406,648	10,000	\$37,684,458
Services	16,679,510	84,776,105	48,000	2,713,000	111,276,023	79,940,508	50,582,550	\$346,015,696
Capital Outlay	175,000	8,243,514	-	24,009,381	98,051,983	19,769,323	-	\$150,249,201
Debt Service	-	-	17,536,912	459,119	22,006,160	3,427,146	-	\$43,429,337
Interfund Services	16,770,875	19,455,204	-	4,804,771	38,340,760	6,991,175	80,000	\$86,442,785
Operating Transfer Out	92,949,188	20,951,294	424,250	5,435,446	20,408,168	7,039,505	-	\$147,207,851
Budget Reserves	26,378	812,956	-	-	75,432	515,313	10,000	\$1,440,079
Total Citywide Expense	242,753,357	264,349,461	18,009,162	37,421,717	386,485,388	154,263,624	51,568,191	\$1,154,850,899

The following chart shows the 2024 Adopted Budget by expense category. Two categories, Services and Salaries & Wages, account for more than half of citywide appropriations at 30.0% and 22.6% of total expenses, respectively.

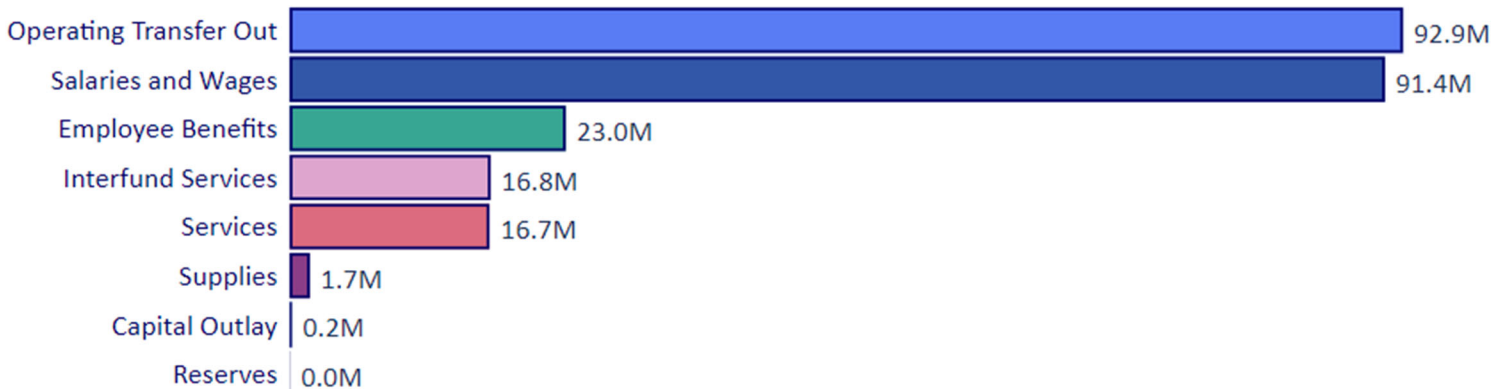
Spokane Citywide 2024 Expenditures by Category - \$1.2 billion total



2024 General Fund Adopted Budget

The 2024 Adopted Budget for the General Fund totals \$242.8 million. This amount is \$14.1 million, or 6.1 percent, more than the 2023 Adopted Budget. The largest increase is in salaries and wages resulting from the settlement of numerous labor agreements during 2023 and personnel cost adjustments for public safety overtime and various pay items.

Spokane General Fund 2024 Expenditures by Category - \$242.8 million total

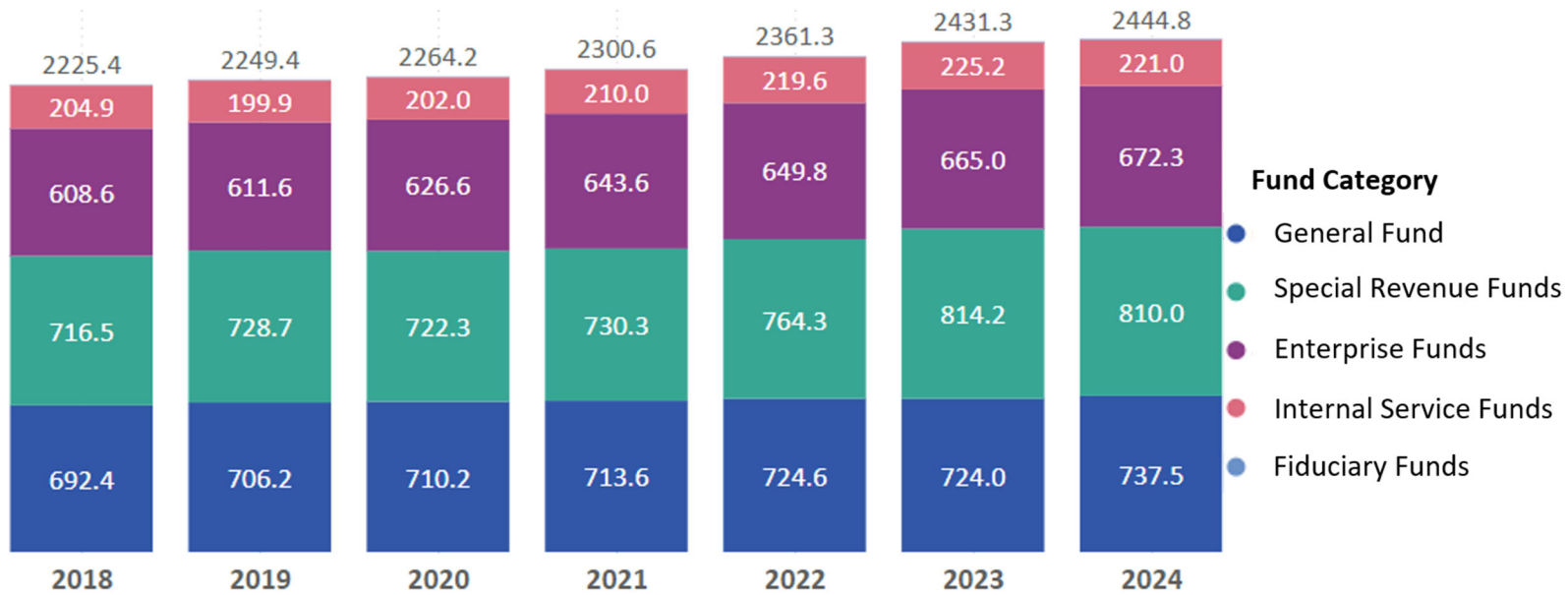


City of Spokane 2024 Budget in Brief

2024 Authorized Staffing

The citywide 2024 Adopted Budget includes a total of 2,444.8 authorized full-time equivalents (FTEs), an increase of 13.5, or 0.55%, from the 2023 Adopted Budget. In the chart below you can see historical Adopted FTEs by Fund Category from 2018 through 2024. A majority of the overall increase is due to Library's addition of 10.0 FTEs after the 2023 budget was adopted. In the 2024 budget 11 Criminal Justice Services FTEs were shifted from a Special Revenue Fund to the General Fund. The Fiduciary Funds are included but only account for 4.0 total FTEs in 2024 which isn't large enough to appear amongst the larger fund categories in the chart.

Citywide Full Time Equivalents (FTEs) by Year



2024 General Fund Authorized Staffing

As you can see in the previous chart, the General Fund's authorized FTEs in the 2024 adopted budget are 737.5, an increase of 13.5 FTEs, or 1.9%. Nearly all of this increase is due to the transfer of 11 Criminal Justice Services (CJS) FTEs from the Public Safety Levy Fund (a Special Revenue Fund) to the General Fund. Two additional CJS FTEs were added to the General Fund during 2023 via a Special Budget Ordinance.

The chart to the right shows all General Fund FTEs categorized by function. As is usually the case, Public Safety – specifically Police, accounts for a majority of General Fund FTEs. The 431 authorized Public Safety FTEs is only 0.5 FTEs greater than the 430.5 authorized FTEs in the 2023 adopted budget.

All other categories experienced minor changes from the 2023 Adopted Budget to the 2024 Adopted Budget. All of these changes were an increase or decrease of 1.0 or fewer FTEs.

